

MAUI COMMUNITY COLLEGE
2009 Comprehensive Program Review
Associate in Applied Science—Accounting

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October 30, 2009

OVERVIEW OF THE PROGRAM

Mission and Vision of the College:

Maui Community College (Maui CC) is a learning-centered institution that provides affordable, high quality credit and non-credit educational opportunities to a diverse community of lifelong learners.

We envision a world-class college that meets current and emerging Maui County education and training needs through innovative, high quality programs offered in stimulating learning environments. The College mission, goals, and actions will be guided by the Native Hawaiian reverence for the ahupua'a, a practice of sustaining and sharing diverse but finite resources for the benefit of all.

Mission and Vision of the Program:

The mission of the Accounting Program is to prepare graduates to be productive professionals who can make responsible business decisions in a changing global environment. The Accounting Program mission is congruent with the mission of Maui CC, offering credit educational opportunities and striving to create a student focused educational environment that emphasizes high quality teaching and learning. The Accounting Program serves a diverse student population, many of whom are first generation college students, and we are responsive to the needs of both traditional and non-traditional students whose life experiences and commitment to learning enrich the overall educational environment.

The Accounting Program's vision is to be increasingly recognized by our stakeholders for preparing self-confident, competent graduates who are able to perform effectively in a changing global environment. We recognize that the following stakeholders are principal partners in our success:

- Students
- Employer/Business Community
- Alumni
- College Administration and Faculty
- Local Community

Educational goals for the Accounting Program can be summarized as follows:

- To prepare accounting majors for entry-level positions in accounting-related occupations
- To help students prepare for transfer to a four-year institution
- To help employees within the accounting profession upgrade job skills and knowledge
- To provide students with accounting work experience through the Cooperative Education program
- To provide support courses for other programs
- To provide individuals with basic accounting skills for personal use
- To promote ethical responsibility in the accounting profession

To accomplish these program goals, accounting faculty, working in collaboration, have established program learning outcomes as acceptable assessment of student achievement in meeting industry standards. These program learning outcomes have been reviewed and were approved by the Accounting Advisory Committee during the March 2009 committee meeting (Appendix A). Upon graduation from the Accounting Program at Maui CC, students will be able to demonstrate a level of satisfactory proficiency in::

- The basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle: the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process
- The basic principles, procedures, terminology, and the application of income and payroll tax laws
- Hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems
- The college-wide general education outcomes: creativity, critical thinking, information retrieval, oral and written communication, and quantitative

Program outcomes describe specific skills, attitudes, and abilities to be mastered by learners completing the program. They can be used to communicate performance expectations to potential students, new faculty, and industry partners. Program outcome assessment provides a method for continuous improvement of the program. Outcomes must be measured by collection of specific performance data on an annual basis. The analysis of the data gathered is then used to suggest program improvements.

Part 1. Quantitative Indicators for Program Review

Reporting period for indicators was modified to an annual basis effective Fall 2008.

Demand

1. *Annual new and replacement positions in the state*

In 2006 the state of Hawai'i had an employment of 16,150 financial clerks. This category includes Bill and Account Collectors, Billing and Posting Clerks, Bookkeeping and Auditing Clerks, Payroll Clerks, Procurement Clerks, and Tellers. The state projections for 2006—2016 forecasts 1,110 additional jobs will be needed during this period, or an average annual growth of 120 jobs. Hawaii projects a 6.9% employment growth during this ten year period, whereas, the national employment outlook forecasts a 12% growth for the same period for bookkeeping, accounting, and auditing clerks.

For the State of Hawaii, Bookkeeping, Accounting, and Auditing Clerks is listed in "Hot Jobs with Most Openings by Education and Training Level, 2007-2009. This report projects 190 annual openings, 60 new positions and 140 replacements.

2. *Annual new and replacement positions in the county*

In 2004 the county of Maui had an employment of 1,610 financial clerks. The county projections for 2004—2014 forecasts 130 additional jobs will be needed during this period, or an average annual growth 8.1%. This report projects 50 annual openings, 10 new positions and 40 replacements.

The table below shows the number of accounting graduates for the past five years. The number of forecasted new and replacement positions in Maui exceed the number of students graduating from Maui CC with an AAS degree in Accounting. Employment opportunities should be available for our graduates. The number of inquiries faculty and job placement receive from Maui employers seeking to hire our accounting students supports the demand for our graduates.

Current Positions	Current Positions	2006-16 Additional	2004-14 Additional
State	Maui	State Jobs	Maui Jobs
16,150	1,610	1,110	130

Year	S 2005	S 20056	S 2007	S 2008	S 2009
Number of AAS Accounting degree Graduates	7	9	14	12	5

3. *Number of majors*

The number of accounting majors has ranged from 55 to 76 students in the last five years. This represents a 38% increase in the number of majors during this same period, and a 13 % increase in the past year.

The table below shows the number of accounting majors as a percent of the student semester hours (SSH) for all students in all accounting classes. This shows that the Accounting program in strongly supports other programs in addition to providing classes for the accounting major. The students who enroll in accounting classes are majoring in Accounting, Business Careers, Business Technology, Culinary Arts, Fashion Technology, Hospitality and Tourism, and pre-business majors who intend to graduate with a bachelor's degree. The pre-business majors enroll as liberal arts, Business Career Track III, or ABIT majors. One of the educational goals for the Accounting program is to prepare students to transfer to a four-year institution. Our program is meeting this goal.

Students also enroll in accounting courses for the job skills and are not degree-seeking. Helping employees within the accounting profession upgrade job skills and knowledge is another program goal that is being met.

Year	F2004	F 2005	F 2006	F2007	08-09
Number of Majors	58	64	55	67	76
Number of SSH	664	552	543	504	578
% Majors/SSH	8.7%	11.6%	10.1%	13.3%	13.1%

4-6. *Student semester hours for all program classes*

After a steady decrease, the number of student semester hours (SSH) shows an increase of 14.7% from the previous year. This resulted in a slight decrease in accounting majors as a percentage of SSH to 13.1%. This increase in majors and enrollment also resulted in an increase in class offering to eight in fall 2008.

Maui's unemployment rate increased slightly in 2007 (2.7 percent in 2007 compared to 2.3 percent in 2006), but this still indicates a very high employment rate. With Maui's robust economy, students are having difficulties getting the time off from work to attend classes. With the increased student employment, students are taking fewer credits each semester and taking longer to graduate.

7. *FTE program enrollment*

The FTE (full-time equivalent) measures the same demand as the student semester hour since FTE is calculated by dividing SSH by 15. Since there are

more student semester hours; there are more full-time equivalent students. The increase in enrollment in the number of credit hours from 2007 to 2008 is attributed to the slowdown in the economy that began in mid-2008. During periods of economic downturn, college enrollments tend to ride.

Year	F2004	F2005	F 2006	F 2007	08-09
Number of SSH	664	552	543	504	578
Number of FTE	44.3	36.8	36.2	33.6	39.00

8. *Number of classes taught*

There are eight required accounting courses and one accounting elective in the associate Accounting Program. All of these courses are offered every year. Demand requires that two sections of ACC 124 and ACC 201 are taught each fall, and two sections of ACC 202 are taught in the spring (one section of each is taught in the alternating semester). Demand limits the offering of ACC 132, 134, 137, 150 and 155 to once a year. Students who enroll in ACC 124 are now opting to take ACC 201 the following semester rather than ACC 125; therefore, ACC 125 was not taught in Fall 2008. The number of classes offered each semester has been adjusted over the years to meet student demand.

Year	F2004	F2005	F 2006	F 2007	F2008
No. of classes taught	10	9	8	7	8

9. *Determination of program's health based on demand* : **Healthy**

Efficiency

10. *Average class size*

The increase in the number of student credit hours and addition of additional sections taught has resulted in a decline in the average class size thus offering students greater access to instructor assistance

Year	F2004	F2005	F 2006	F 2007	08-09
Avg. class size	19	20	23	24	18

11. *Class fill rate*

The class fill rate for fall 2007 was 80.0% (168 enrollment/210 seats). The program has made an effort to increase the class fill rate by offering fewer classes, which has increased class size. Allowing over enrolled classes and utilizing smaller classrooms, when appropriate, has improved the class fill rate.

Year	F2004	F 2005	F 2006	F 2007	08-09
Fill rate	51.25	66.19	80.80	80.00	71.00

12. *FTE of BOR appointed program faculty*

For the academic year 2008-2009, the Accounting Program consisted of 3 BOR appointed accounting positions. Faculty in two of these positions teach in the accounting program full-time; the faculty in the third position is not teaching and is acting in an administrative role. Additionally a Business Careers faculty teaches in the Accounting Program part-time. The faculty currently teaching in the Accounting Program are as follows:

David Grooms, Associate Professor CC, joined Maui CC in 1996 His teaching loads were as follows:

Fall 2008: Accounting (9 credits)
Geology (3 credits)

Spring 2009: Accounting (12 credits)

Mr. Grooms holds a Master of Business Administration degree from California State University, Bakersfield and a Master of Science degree in Geology and Geophysics from the University of Hawai'i, Manoa. His areas of expertise include financial and managerial accounting and computerized accounting. His courses are taught both in the traditional classroom setting and through distance education. Mr. Grooms has also taught both financial and managerial accounting at the upper division level for the University of Hawai'i West O'ahu, and currently teaches the upper division intermediate accounting course required for the ABIT program.

Mr. Grooms continues as a key faculty member who helped lead the ABIT Program to accreditation, and is a member of the curriculum committee. Mr. Grooms also serves as Chairperson for The Maui Farm, a not-for-profit community organization serving troubled youth and their families.

Prior to coming to Maui CC, Mr. Grooms worked at Occidental Petroleum and was a small business owner in Bakersfield, California.

Robyn Klein, Associate Professor CC, joined Maui CC as an instructor in Cooperative Education in 1998, and currently serves as an instructor in both the Accounting and Business Careers Programs. During academic year 2007-2008 Ms. Klein's accounting load was as follows:

Fall 2008: Accounting (3 credits)
Spring 2009: Accounting (9 credits)

Ms. Klein holds a Master of Science in Accountancy - Tax degree from San Diego State University with AA and BA degrees in history. Her courses include financial and managerial accounting, and business taxation, and business communications. These courses have been taught in both the traditional classroom setting and through distance education.

In addition to business instructor, Ms. Klein is also the Equal Employment Opportunity/Affirmative Action Coordinator for the campus. She is also a Commissioner on the UH Commission on the Status of Women, a member of the Mayor's Affirmative Action Advisory Council for Maui County, and a mediator with Mediation Services of Maui.

Johanna (Jan) Moore, Assistant Professor CC, joined Maui CC in 1985 as a lecturer, and became a full-time instructor in 2002. Mrs. Moore serves as the Program Coordinator for the Accounting Program. Mrs. Moore's teaching schedule during this report period was as follows:

Fall 2008: Accounting (9 credits)
Business Math (3 credits)

Spring 2009: Accounting (6 credits)
Finance (3 credits)
Assessment Coordinator (3 credits)
Program coordination (3 credits)

Mrs. Moore holds a Masters of Business Administration degree from the University of Hawai'i, Manoa. The courses she teaches include financial and managerial accounting, payroll accounting, personal and business income taxation, business math, and personal finance. She also teaches BUS 318, Principles of Finance, for the ABIT Program. Her courses are taught both in the traditional classroom setting and through distance education.

In addition to teaching, Mrs. Moore as the assessment coordinator for all CTE programs, and serves on the Policy and Procedures committee. Additionally,

she serves as Treasurer of her church, Mrs. Moore maintains the accounting records and prepares taxes; the active participation in the accounting field is beneficial to her classroom instruction.

Prior to teaching at Maui CC Mrs. Moore was employed in the accounting and budgeting department at the Hawaiian Commercial and Sugar Company. Her last position held was cost analyst/cost accountant.

Maui CC's accounting faculty are committed to continuous improvement and professional development to maintain currency in their fields. This is accomplished through seminars, conferences, workshops, and continual perusal of both electronic and print media for articles pertaining to changes in the field of accounting and accounting education.

Knowledge gained from professional development activities is discussed among program faculty to determine how the changes will impact the program. The accounting faculty participated in Assessment workshops. From the workshop, the Accounting Program outcomes and courses were revised to align the program with the intended roles of the accounting graduate. Rubrics have been developed for the accounting courses to assess student's mastery of the student learning outcomes.

13. *Student/Faculty ratio* 25.2
14. *Number of majors per FTE faculty:* 34.00
15. *Program budget allocation:* n/a
16. *Cost per student semester hour:* n/a
17. *Number of classes that enroll less than ten students:* 2 (excluding 3 Coop classes)
18. *Determination of program's health based on efficiency:* **Healthy**

Effectiveness

19. *Persistence of majors fall to spring*

Persistence measures the number of accounting majors who continue from the fall semester to the spring. The persistence rate for the Accounting Program continued to increased 72.00 for academic year 2008-09.

Year	F2004	F 2005	F 2006	F 2007	08-09
Persistence of major	78.69	64.06	61.82	71.64	72.00

20. *Number of degrees and certificates earned (annual)*

Year	S2005	S 2006	S 2007	S 2008	08-09
Certificates and degrees earned	9	15	19	20	22

21. *Number of students transferred to a four-year institution*

Year	S 2005	S 2006	S2007	S2008	08-09
Number transferring to UHM, UHH, UHWO	5	5	3	n/a	4

22 – 27 *On-line Distance Education: None*

Perkins Core Indicators

28. *Academic Achievement (1P1) n/a*

Technical Skills Attainment (1P1/1P2) 100% (2007-08 data)

This performance measures the number accounting majors who successfully completed their academic skills and vocational courses with a C or better.

The standards for Academic Achievement are no longer available, however, 1P2 standards are 100%. The Accounting Program exceeded the latter standard in each of these achievements.

Year	F2004	F2005	F 2006	F 2007	07-08
1P1	94.29%	80.00%	100%	89.66%	n/a
1P2	86.84%	85.71%	100%	90.00%	100%

29. *Completion Rate (2P1) 42.9%*

This performance measures the number of students who complete the program within 150% of the program length. The standard is 38.2%. The accounting program now exceeds the standard due to a 28.6% increase over F2007. Still, many of our students attend school part-time; therefore, it takes them longer to complete the program than the scheduled two years. Other students, who are employed, are taking accounting courses for job skills without a goal of earning a certificate or degree. Some Accounting majors (10%) transfer to UH West O'ahu business program without completing the AAS degree.

Year	F2004	F2005	F 2006	F 2007	07-08
2P1	34.2%	9.5%	34.6%	33.3%	42.9%

30. *Student Retention or Transfer (3P1) 72.22%*

31. *Student Placement (4P1/3P1) 90.00%*

This performance measures the number of our graduates who are working as a percentage of the total graduates. The standard is 71.07%; our students continue exceeded this standard.

Old 3P2, Retention in Employment has been deleted.

32. *Non Traditional Participation (5P1/4P1) 19.48%*

33. *Non Traditional Completion (5P2/4P2) 8.33%*

Nontraditional Completion and Participation have both decreased over previous years. This may be a result of the economic slowdown that began in mid-2008, as the nontraditional student is forced to choose work over education to offset possible loss of family income.

The employment demands for our students are high; some of our students, particularly the male students, return to work after obtaining job skills and do not take the general education courses required for graduation.

Year	F2004	F2005	F 2006	F 2007	08-09
4P1/5P1	10.00%	12.68%	10.8%	39.39%	19.48%
4P2/5P2	25.00%	0.00%	18.2%	50.0%	8.33%

34. *Determination of program's health based on effectiveness. **Cautionary***

Part II. Analysis of the Program

Overall, the Accounting Program remains healthy. In addition to granting Associate in Applied Science degree, the program provides the accounting courses for the bachelor's business degrees, for other associate business degree programs, and for job skills. Although completion rates remain below the standard, they show a significant increase of 28.8% over the previous year. Nontraditional participation and completion remain below the standards but, as discussed above, may well be related to potential students needs to place employment over college to stabilize family finances.

A more critical look at the program indicators reveals that both Demand and Efficiency remain strong; however, Effectiveness remains at a Cautionary status. The table below shows the elements examined to determine a healthy, cautionary, or unhealthy status includes values for the accounting program, and needed improvements to move Effectiveness to a Healthy status:

Criteria	Classification Values	Accounting	Need to improve
4) Degrees earned/Majors	Healthy: >20% Cautionary: 15-20% Unhealthy: <15%	18.4%	+ 2.6%
5) Degrees earned/Annual New Replacements	Healthy: .75-1.5 Cautionary: .25-.75 & 1.5-3.0 Unhealthy: <.25 & >3.0	0.42	+ 0.33
6) Persistence	Healthy: 75-100% Cautionary: 60-74% Unhealthy: <60%	72%	+ 3%

The data from the table demonstrate that persistence is a key element that will move Effectiveness to a healthy classification. It is not logical to decrease the number of majors or annual new replacements just to make the numbers increase. The goal must be to increase persistence that will result in a increase in the number of graduates, and thus increase the criteria percentages and move Effectiveness into a healthy status. Given these data, an obvious goal is to increase the percentage values for all three criteria. Attainment of healthy status for Criteria 4 and 5 seem appropriate. Criteria 5 appears to be more challenging and a goal of, perhaps, 0.5 seems attainable.

Competition with the bachelor degree programs and the robust job market have been the major challenges of the associate degree program. We support an educated workforce and encourage our students to continue their education beyond the associate degree. All of our accounting courses are articulated with the UHCC system, and ACC 201 and 202 are articulated with the UH bachelor degree programs. Maui students can begin their educational journey at Maui CC, even if obtaining an AAS Accounting degree is not their goal. Having Maui employers to

value the associate degree is a greater challenge. This issue has been discussed in depth frequently with the Accounting Advisory Board. Maui employers repeatedly tell us that they value job skills more than the associate degree. A major challenge is that Maui employers offer no incentives for the student to graduate with an Associate Degree in Accounting.

The accounting faculty acted on the goals set forth in the previous program review; these are discussed in the following paragraphs.

The accounting faculty have been involved with student recruitment. There is a healthy demand for competent bookkeepers and accounting clerks on Maui. To provide the pathway from high school to employment, the Maui CC faculty have participated in job and career fairs at the high schools and on the Maui CC campus to market our program and the profession. The accounting faculty have continued their relationship with Lahainaluna High School promote the accounting profession and the degrees offered at Maui CC. Maui CC accounting degree information has been shared with the high school counselors to assist in their student advising. Accounting brochures to promote our program are distributed to potential students.

Accounting faculty remain attentive to retention and persistence while maintaining the rigor and standards expected from the accounting professionals. We concentrate our efforts in retention by maximizing student learning. By focusing on student learning outcomes, our lectures are clearer, and students know what is expected of them. When students perform poorly on exams, they are often offered an opportunity to relearn the material and a makeup exam. The faculty make themselves available to the students outside of class by encouraging students to contact us for tutoring, scheduling, or to answer questions about the accounting profession in general. The latter gives us the opportunity to solidify student goals to increase persistence with the program. Additionally, we accommodate students who are balancing their time between jobs and children by allowing flexibility in scheduling exams and assignments, but sometimes schooling just has to be postponed, and the student is unable to complete the semester.

The accounting faculty have been actively involved in assessment workshops. The focus on assessment has improved the focus on educating our students to meet the intended roles of the accounting graduate. Within individual courses, assessment tools (rubrics and scoring guides) have been developed to properly assess student's achievements of the student learning outcomes at both the course and program level. These are discussed in the appendix under assessment. The Accounting Advisory Board have also been involved with the development of our curriculum to meet the needs of the employers. Updated PLO's have been developed, and were reviewed and approved by the Advisory Committee members during the spring 2009 semester. Moreover, the development of the program's capstone course has been completed will be offered for the first time during the spring 2010 semester.

As a result of this assessment process, our teaching pedagogy has improved to focus on student learning outcomes and the assessment of those outcomes. Student achievement, retention, and completion have improved.

The accounting faculty continues to take an active role in student advising. We have taken STAR training which has enabled us to have access to student academic records so that we have the information necessary to provide program advising.

Overall, we feel the Accounting Program is strong; the strengths of the program are summarized as follows:

- The faculty in the Accounting Program have varied strengths and provide expertise in all classes in the accounting curriculum
- The Accounting Program offers its courses via multiple distance education modes, making the program accessible to students statewide, but especially those students on Moloka'i, Lana'i, and Hana, as well as students who cannot attend classes due to work schedules
- By educating a healthy number of accounting majors each semester, the Accounting Program continues to be a viable and marketable program for our community
- The Accounting Program continues to train students who become employed in a related field or transfer to a four-year degree institution
- The Accounting Program has offered appropriate courses to enable students to continue through the program, both during the day as well as evening hours
- The Accounting Program has been articulated with the UH-West O'ahu BA in Business Administration offered in Maui County. The articulation agreement is currently up for renewal and should be completed during the next academic year.
- The Program Coordinator and faculty have been participating in Assessment Workshops
- The Accounting Advisory Board is very supportive of the Accounting Program and helpful with curriculum and program outcomes.

As strong as any program is, there are challenges and opportunities that need to be addressed. Among these are:

- Competition with baccalaureate degree programs. Educational opportunities in business have increased for Maui students. Students are enrolling in the transferable accounting classes, but fewer are taking the vocational classes
- Economic realities of living in Hawai'i
- Job market does not value an AAS degree
- Student goals of job training versus degree seeking
- Rigor of accounting courses compared to other business courses

Part III. Action Plan

To address the challenges and opportunities as well as building on the strengths of the program, the accounting faculty will

Focus on retention and persistence without sacrificing rigor by

- Actively participating in program student advising
- Using program and course assessments to focus on student learning
- Using assessment to better assist the student in learning and then adjust our teaching and assessment methods to improve learning outcomes

Specific Outcomes:

- Move the Degrees earned/Majors ratio from its current 18.4% towards a goal of 21%, an increase of 2.6%
- Move the Persistence value from its current 72% towards a goal of 75%, an increase of 3%
- Move the Degrees earned/Annual New Replacements ratio from its current 42% towards a goal of 50%, an increase of 8%

Continue the work on assessment by

- Closing the assignment loop by developing the rubrics to link the assignments to student learning outcomes in selected accounting courses

Specific Outcomes:

- Target courses include ACC 124/125/150/295
- Beginning the process of collecting evidence to show student achievement of program learning outcomes for selected accounting

Specific Outcomes:

- ACC 132 (completed 2008-09), adding ACC 124/125/150/295 for academic year 2009-10

Meet industry and students needs by

- Continuing to evaluate curriculum and revise the program as necessary to meet professional standards. Attend Accounting PCC meeting in Fall 2009 to begin the process of system-wide PLO's and SLO's
- Continuing to articulate with four-year colleges in Hawai'i to facilitate transfer for our accounting students. Finalize the Maui CC/UHWO agreement
- Continuing to improve our accounting students' job skills to meet community needs
- Continuing to research, examine and include new software and general ledger packages for our accounting computer courses. Update the QuickBooks® software on an annual basis
- Working with the Accounting Advisory Board to market the Accounting Program. Develop a formal marketing plan for recruitment
- Offering the program courses in the evening to meet the needs of the employed community. Continue to do so, minimum of two per semester

Part IV. Resource Implications

Currently there is one tenured-track accounting faculty and one full-time, non-tenure track accounting faculty teaching in the Accounting Program. The accounting faculty teach accounting and finance courses in the ABIT degree program and business courses in other associate degree programs in addition to the accounting courses in the associate degree program. As the Accounting Program grows, there will be a need for at least one tenured-track faculty members to insure the longevity and strength.

A Transitional Specialist has been hired to assist us in recruitment and retention. She will be making community contacts for recruitment and direct students to appropriate student services to aid in student retention.

Elmos, projectors, computers and software in the classroom and faculty offices must be current to provide up-to-date, relevant education. Equipment needs will be reviewed on a regular basis and purchased as needed

APPENDICES

- A. Carl D. Perkins Industry Validation Form
- B. Program Health Indicators (PHIs) and Perkins Performance Indicators
- C. Program Map
- D. Accounting Program Advisory Committee
- E. Assessment Report

APPENDIX A



CARL D. PERKINS
INDUSTRY VALIDATION
ADVISORY COMMITTEE APPROVAL FORM

ACCOUNTING

2008-2009

☒ I have reviewed the student learning outcomes of the Capstone Project and approve of this project as an acceptable assessment of student achievement in meeting industry standards.

Sandra Barrientos Date 3-9-09
Sandra Barrientos, Accountant III, County of Maui

Suzanne Doodan Date 3-5-09
Suzanne Doodan, Treasurer, County of Maui

Roen Hirose Date 3-9-09
Roen Hirose, CRA, Hirose, Kato, and Co. LLP

Ronald A. Kawahara Date 3/10/09
Ron Kawahara, CPR, Ronald A Kawahara & Co CPA's Inc

John Kreag Date 3-5-09
John Kreag, CFO, Haleakala Ranch


Alvin Santacruz, Bank of Hawaii

Date 03/05/2009


Trevor Tokishi, Executive VP, Valley Isle Community Federal Credit Union

Date 3/5/09


Kathleen Vieira, Hishi Enterprises

Date 3/7/09

Proposed Accounting Program Learning Outcomes
Feb 6, 2009

Upon graduation from the Accounting Program, students will be able to demonstrate a level of satisfactory proficiency in:

the basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process;

the basic principles, procedures, terminology, and application of income and payroll tax laws;

hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems;

the college-wide general education outcomes: Creativity, Critical Thinking, Information Retrieval, Oral and Written Communication, and Quantitative reasoning.

APPENDIX B

Annual Report of Program Data for Accounting
Maui Community College Program Major(s): ACC

Overall Program Health				Healthy
Demand Indicators				Demand Health Healthy
		Academic Year		
			08-09	
1	New & Replacement Positions (State)		266	
2	New & Replacement Positions (County Prorated)		33	
3	Number of Majors		76	
4	SSH Program Majors in Program Classes		406	
5	SSH Non-Majors in Program Classes		750	
6	SSH in All Program Classes		1,156	
7	FTE Enrollment in Program Classes		39	
8	Total Number of Classes Taught		22	
Efficiency Indicators				Efficiency Health Healthy
		Academic Year		
			08-09	
9	Average Class Size		17.5	
10	Fill Rate		71%	
11	FTE BOR Appointed Faculty		3.0	
12	Majors to FTE BOR Appointed Faculty		25.2	
13	Majors to Analytic FTE Faculty		34.0	
13a	Analytic FTE Faculty		2.2	
14	Overall Program Budget Allocation		C/P	
14a	General Funded Budget Allocation		C/P	
14b	Special/Federal Budget Allocation		C/P	
15	Cost per SSH		C/P	
16	Number of Low-Enrolled (<10) Classes		5	
Effectiveness Indicators				Effectiveness Health Cautionary
		Academic Year		
			08-09	
17	Successful Completion (Equivalent C or Higher)		70%	
18	Withdrawals (Grade = W)		22	
19	Persistence (Fall to Spring)		72%	
20	Unduplicated Degrees/Certificates Awarded		14	
20a	Number of Degrees Awarded		14	
20b	Certificates of Achievement Awarded		8	
20c	Academic Subject Certificates Awarded		0	
20d	Other Certificates Awarded		0	
21	Transfers to UH 4-yr		4	
21a	Transfers with degree from program		4	
21b	Transfers without degree from program		0	
C/P denotes that the measure is provided by the college, if necessary.				
Data current as of: 9/22/2009 - 3:45 PM				
Distance Education		Academic Year		
Completely On-line Classes			08-09	
22	Number of Distance Education Classes Taught		0	
23	Enrollment Distance Education Classes		0	
24	Fill Rate		0%	
25	Successful Completion (Equivalent C or Higher)		0%	
26	Withdrawals (Grade = W)		0	
27	Persistence (Fall to Spring Not Limited to Distance Education)		0%	
Perkins IV Core Indicators				
Perkins IV Measures 2007-2008		Goal	Actual	
28	1P1 Technical Skills Attainment	90.00	100.00	Met
29	2P1 Completion	44.00	42.86	Did Not
30	3P1 Student Retention or Transfer	55.00	72.22	Met
31	4P1 Student Placement	50.00	90	Met
32	5P1 Nontraditional Participation	25.00	19.48	Did Not
33	5P2 Nontraditional Completion	25.00	8.33	Did Not

Accounting Program Assessment 2008-09 Data Comparison Sheet (11/4/09)									
Demand Indicators									
New		Old		2004	2005	2006	2007	08-09	
No		No							
1	New & Replacement Positions (State)	1	New & Replacement Positions (State)		C/P	C/P	283	266	
2	New & Replacement Positions (County Prorated)	2	New & Replacement Positions (County Prorated)		C/P	C/P	37	33	
3	No. of Majors	3	No. of Majors		64	55	67	76	
4	SSH Program Majors in Program Classes	4	SSH Program Majors in Program Classes		174	165	168	406	
5	SSH Non-Majors in Program Classes	5	SSH Non-Majors in Program Classes		378	378	336	750	
6	SSH in All Program Classes	6	SSH in All Program Classes		552	543	504	1156	
7	FTE Enrollment in Program Classes	7	FTE Enrollment in Program Classes		36.80	36.20	33.60	39.00	
8	Total Number of Classes Taught	8	Number of Sections Taught		9	8	7	22	
Efficiency Indicators									
New		Old		2004	2005	2006	2007	08-09	
9	Average Class Size	10	Average Class Size		20.44	22.63	24.00	17.50	
10	Fill Rate	11	Fill Rate		66.19	80.80	80.00	71%	
11	FTE BOR Appointed Faculty	12	FTE BOR Appointed Faculty		0	0	0	3	
12	Majors to FTE BOR Appointed Faculty	13	Majors/FTE BOR Appointed Faculty		0	0	22.33	25.2	
13	Majors to Analytic FTE Faculty	14	Majors / Analytic Faculty		35.56	34.38	47.86	34.00	
13a	Analytic FTE Faculty							2.2	
14	Overall Program Budget Allocation	15	Program Budget Allocation		C/P	C/P	C/P	C/P	
14a	General Funded Budget Allocation							C/P	
14b	Apecial/Federal Budget Allocation							C/P	
15	Cost per SSH	16	Cost per SSH		C/P	C/P	C.P	C/P	
16	No. of Low-Enrolled (<10) Classes	17	No. of Low-Enrolled (<10) Sections		0	0	0	5	
Effectiveness Indicators									
New		Old		2004	2005	2006	2007	08-09	
17	Successful Completion (Equivalent C or Higher)							70%	
18	Withdrawals (Grade = W)							22	
19	Persistence (Fall to Spring)	19	Persistence (Fall to Spring)		64.06	61.82	71.64	72%	
20	Unduplicated Degrees/Certificates Awarded							14	
20a	No. of Degrees Awarded	20a	No. of Degrees Earned		9	15	9	14	
20b	Certificates of Achievement Awarded	20b	No. of Certificates Earned		0	0	0	8	
20c	Academic Subject Certificates Awarded							0	
20d	Other Certificates Awarded							0	
21	Transfers to UH 4-yr	21	No. Transferring (to UHM, UHH, UHWO)		5	5	3	4	
21a	Transfer with degree from Program							4	
21b	Transfer without degree from Program							0	
Distance Education (Compleley On-line Classes)									
22	No. of Distance Education Classes Taught							0	
23	Enrollment Distance Education Classes							0	
24	Fill Rate							0%	
25	Successful Completion (Equivalent C or Higher)							0%	
26	Withdrawals (Grade = W)							0	
27	Persistence (Fall to Spring Not Limited to Distence Education)								
Perkins IV Core Indicators (2007-08)				2004	2005	2006	2007	2007-08	
Campus Actual									
		22	1P1 Academic Achievement		n/a	n/a	89.66		
28	1P1 Technical Skills Attainment	23	1P2 Vocational Achievement		n/a	n/a	90.00	100.00	Met
29	2P1 Completion	24	2P1 Completion		n/a	n/a	33.33	42.86	Met
30	3P1 Student Rention or Transfer							72.22	Met
31	4P1 Student Placement	25	3P1 Placement Employment/Education		n/a	n/a	77.78	90.00	Met
		26	3P2 Retention Employment		n/a	n/a	85.71		
32	5P1 Non Traditional Participation	27	4P1 Non Traditional Participation		n/a	n/a	39.39	19.48	Not Met
33	5P2 Nontraditional Completion	28	4P2 Non Traditionl Completion		n/a	n/a	0.00	8.33	Not Met
State Standards									
		22	1P1 Academic Achievement		81.81	81.92	81.87		
		23	1P2 Vocational Achievement		90.00	90.00	90.42		
		24	2P1 Completion		36.00	37.33	38.17		
		25	3P1 Placement Employment/Education		71.00	71.72	71.07		
		26	3P2 Retention Employment		90.00	92.00	92.00		
		27	4P1 Non Traditional Participation		14.81	14.60	14.60		
		28	4P2 Non Traditionl Completion		12.86	12.73	12.19		

APPENDIX C

18 Accounting

The Accounting program at Maui Community College is designed to prepare students for entry-level positions in the accounting profession within government and private business. Students who select the Accounting program should have the interest and aptitude for computational work. Students are prepared to work as an Account Clerk or Accounting Assistant with completion of the Certificate of Achievement (30 credits), and as a Bookkeeper with completion of the Associate in Applied Science degree (60 credits). With additional education, graduates of this program may become an Accountant or Auditor.

Students planning to transfer to MCC's ABIT program, UH-Manoa College of Business Administration or to business programs at UH-Hilo, UH-West O'ahu, or another college should see a counselor about the requirements for entrance to these schools. These colleges have specific entrance requirements and not all Accounting program courses fulfill these requirements or are transferable. Accounting majors are required to earn letter grades of C or better for Accounting courses.

Call the program coordinator Johanna (Jan) Moore, at 984-3468.

Requirements for Certificate of Achievement (C.A.): 30 credits

Accounting 124(3), 125(3), 132(3), 150 (3)**	Business/Communication 130 (3)
Business Elective (3)***	Any two: English 55, 100, 209 (3,3)
Business Technology 150, or	General Education elective (3) (<i>see p.20</i>)
Information & Computer Science 101or 115 (3)	

Requirements for Associate in Applied Science (A.A.S.) Degree: 60 credits

All C.A. courses plus:

Accounting 134(3), 155(3), 202(3), 295(3)	Social Science elective (3)
Business electives (6)***	Natural Science elective (3)
Humanities elective (3)	Mathematics 103,****115, or higher (3)

A full-time student would take courses in this sequence:

First Semester (Fall)	Credits	Second Semester (Spring)	Credits
*ACC 124 Principles of Accounting I**	3	*ACC 125 Principles of Accounting II or	
*ACC 132 Payroll Accounting	3	*ACC 201 Intro. to Financial Accounting**	3
*General Education elective	3	*BUS/COM 130	<u>3</u>
*BUSN 150 or ICS 101or ICS 115	3	*ACC 150 Using Computers in Accounting	3
*ENG 55 or ENG 100	3	*Business Elective	3
		*ENG 100 or ENG 209	<u>3</u>
	15		15
Third Semester (Fall)	Credits	Fourth Semester (Spring)	Credits
ACC 134 Income Tax Preparation	3	ACC 155 Using Spreadsheets in Accounting	3
ACC 202 Managerial Accounting	3	ACC 295 Accounting Capstone	3
Business elective***	3	MATH 103****, 115, or higher	3
Humanities elective	3	Natural Science elective	3
Social Science elective	<u>3</u>	Business electives	<u>3</u>
	15		15

* *Note: Courses required for Certificate of Achievement.*

** *Note: Option 1: ACC 124, ACC 125 and ACC 202; Option 2: ACC 124, ACC 201 and ACC 202; or Option 3: ACC 201, ACC 202, and Business elective (3).*

*** *Note: Prerequisite courses to program requirements may not be used as Business electives.*

*****Note: Required for transfer to UH West Oahu Business Administrations.*

Maui Community College
Accounting Program
AAS Degree

Entry Requirements	Program Requirements				Intended Roles
Placement:at	Accounting core:				Entry level positions in accounting profession (bookkeepers)
English 22	ACC 124	ACC 125	ACC 150		
Math 22	Principles of Accounting I	Principles of Accounting II	(Quickbooks)		
		ACC 132 Payroll Accounting		ACC 155 Using spreadsheets	Transfer to 4-year institutions
Placement:at					Continuing education (increase job skills)
English 100	ACC 201	ACC 202 Intro to Managerial Accounting	ACC 295		
Math 25	Introduction to Financial Accounting (can be taken in place of 124 & 125)		Capstone Course		Accounting skills for personal use
English 19	ACC 134				
	Income Tax Prep.				
					24
	Computer knowledge core:				
	BUSN 150 Intro to Business Computing, or ICS 101 or 115 (3 credits)				3
	Business Electives: (recommended)				
	ACC 193V Cooperative Education				
	BLAW Business law				
	ECON 130/131				9

Program Requirements:

Critical Thinking	Oral Communication	Written Communication	Information Retrieval	Quantitative Reasoning
Humanities Social Science Natural Science General Educ (12 credits)	BUS COM 130 Business Communication (3 credits)	ENG 55, or ENG 100, or ENG 209, or ENG 210 (6 credits)	BUSN 150 ICS 101 or 115	MATH 103, 115, or Higher (3 credits)
				24

Total Credits: 60

APPENDIX D

A)

2007 ACCOUNTNG ADVISORY COMMITTEE

LAST NAME	FIRST NAME	TITLE	ORGANIZATION NAME
Barrientos	Sandra (Sandy)	Accountant III	County of Maui Dept. of Finance, County of Maui
Doodan	Suzanne	Treasurer	
Hirose	Roan	CPA	Hirose, Kato & Martin Ronald A. Kawahara & Co., CPA's Inc.
Kawahara	Ron	CPA	
Kreag	John	CFO	Haleakala Ranch
Santander	Alvin	Officer-Business Banking	Bank of Hawaii - Wailuku Valley Isle Community Federal Credit Union
Tokishi	Trevor Kathleen	Executive VP	
Vierra	(Kitty)	MCC accounting graduate	Bookeeping Consultant

MCC CAMPUS

MEMBERS

Diane Meyer, Faculty Coordinator
 Cyrilla Pascual, Business/Hospitality Unit Chair
 Jan Moore, Accounting Program Coordinator
 David Grooms, Associate Professor, Accounting
 Robyn Klein, Assistant Professor, Business
 Wallette Pellegrino, Co-op Program Coordinator
 Colleen Shishido, Counselor
 Suzette Robinson, Vice Chancellor of Academic Affairs
 Clyde Sakamoto, Chancellor

APPENDIX E

Assessment Accounting Program Spring 2008

For this assessment project, I began to map the Accounting capstone course, and I reviewed and completed the assessment rubric for ACC 132, Payroll Accounting.

The Accounting Capstone course has the same intended learning outcomes as the Accounting program since it is designed to assess students' learning of program competencies. The concepts and issues that the student must understand were defined. The process skills and assessment tasks have not been determined.

I collected data for ACC 132, Payroll Accounting, for the Spring 2008 semester for the assessment rubric that was developed the previous year. I collected data for only the ten Accounting majors on the Maui campus. This course was taught on HITS.

I determined that the student learning outcomes for ACC 132 were still appropriate for the course. The assignments and exam questions that were used to measure the learning outcomes were the same as the previous year. The method of instruction varied some from the previous year to adapt to the HITS class. I have found that students are less vocal in a HITS class in comparison to a traditional classroom. Some students are hesitant to use a microphone; therefore, there is less discussion and questions. Class attendance in HITS classes is lower because students are able to watch a recording of the class at a later time. The lack of student engagement (class attendance and participation) negatively impacts student learning.

For both semesters, I determined that if the student answered 90-100% of the questions correctly, that would fulfill the "exceeds" measurement of the outcome. To fulfill the "meets" measurement of the outcome, the student had to answer 80-89% of the questions correctly. The criteria for the "minimally meets" was 60-79%, and below 60% the student "did not meet" the outcome.

Not all exam questions were included or weighted the same in this assessment matrix; therefore, the tabulated results of this assessment may not be the same as the student's final grade. However, it does reflect the student's mastery of the individual student learning outcomes.

The following table compares the final course grades using the criteria above to determine what grades falls into assessment categories. Three of the ten (30%) students did not complete the payroll project, which was 20% of their final grade.

ACC 132	Exceeds	Meets	Minimally Meets	Does Not Meet
Spring 2007	55%	27%	9%	9%
Spring 2008	30%	40%	20%	10%

The next step is to develop the assessment tasks and gather data on the student's learning in the capstone course. This information will help us assess the program outcomes. The accounting faculty needs to review the accounting courses to revalue how our courses meet the general education standards.

Johanna (Jan) Moore, Accounting Program Coordinator
June 26, 2008

**Maui Community College
Program Assessment Plan
Associates of Applied Science in Accounting**

Program Learning Outcomes

1. Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.
2. Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.
3. Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.

Map of Program Learning Outcomes by Course

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202	ACC 295
PLO 1	3	3	2	1	1	3	3	3	3	3
PLO 2	1	0	3	3	3	1	1	1	0	2
PLO 3	0	0	1	0	0	3	3	0	1	3

Map of General Education Outcomes by Course

General Education Outcomes	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202	ACC 295
Critical thinking	2	2	2	3	3	2	2	2	3	3
Information retrieval and technology	1	1	1	1	1	2	2	1	2	2
Quantitative reasoning	2	2	2	2	2	2	2	2	3	3
Oral communication	1	1	1	1	1	1	1	1	1	2
Written communication	1	1	1	1	1	1	1	1	2	2
Creativity	0	0	0	0	0	0	0	0	0	0

3 Major Emphasis: The student is actively involved (uses, reinforces, applies, and evaluated) in the student learning outcomes. The learner outcome is the focus of the class.

2 Moderate Emphasis: The student uses, reinforces, applies and is evaluated by this learner outcome, but it is not the focus of the class

1 Minor Emphasis: The student is provided an opportunity to use, reinforce, and apply this learner outcome but does not get evaluated on this learner outcome

0 No Emphasis: The student does not address this learner outcome

Program learning outcomes to be assessed each year of the program review cycle. Identify the learning outcomes by number

B) Timetable

PLO	FL 2009	SP 2010	FL 2010	SP 2011	FL 2011	SP 2012
1	ACC 124/125	ACC 295	ACC 201/202	ACC 295	ACC 124/125	ACC 295
2		ACC 295	ACC 134	ACC 295	ACC 132	ACC 295
3		ACC 150		ACC 155		ACC 295

Recommendation: Faculty should include the following statement in their syllabi:
A sample of your work may be anonymously used to assess student achievement of the program learning outcomes for the AAS degree in Accounting.

Maui Community College
Program Assessment Analysis
Spring 2009

Program Accounting

Program Learning Outcomes

4. Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.
5. Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.
6. Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.

Course Student Learning Outcomes

100% Program courses have Student Learning Outcomes and they are aligned with the Program Learning Outcomes

1. **Program Learning Outcome or Course Student Learning Outcome being assessed:**

PLO 2. Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.

2. **Description of assessment tool (written assignment, common exam, embedded assessment within regular test or assignment, survey, observation, demonstrations, performances, or other samples of students work). Attach assessment rubric to this document.**

Because ACC 295, the Accounting Capstone course, has yet to be taught, ACC 132, Payroll Accounting, was used to assess Accounting Program Learning Outcome (PLO) 2: Demonstrates satisfactory proficiency in the basic principles, procedures, terminology, and application of income and payroll tax laws. The student learning outcomes for ACC 132, Payroll Accounting are as follows:

1. Demonstrates and applies knowledge of payroll law to accurately record employee's pay in appropriate records, journals and ledgers.

2. Applies knowledge of tax law to accurately complete appropriate federal and state forms and schedules.
3. Demonstrates knowledge of Hawaii's general excise and use tax laws to accurately complete appropriate tax forms.

Assessment questions were embedded into exams to measure achievement of student learning outcomes. A payroll project was assigned for students to demonstrate their knowledge of the learning outcomes. See attached rubric.

3. **Analysis of assessment results.**

This is third year that this course was used as an assessment of the Accounting Program. All accounting majors are required to take ACC 132, and this course is not a requirement for any other programs; therefore, most of the students enrolled in this course are Accounting majors. Since the last assessment, the student learning outcomes were rewritten when the course prerequisites were changed and the course went through the Curriculum committee. The student learning outcomes were written according to the college's assessment model, but the course content remained the same. The rubric was rewritten to align the assessment assignments to the student learning outcomes.

For SLO 1, 100% of the students met or exceeded (64%) this learning outcome.

For SLO 2, 53% of the students met or exceeded this learning outcome; 15% did not meet the learning outcome.

For SLO 3, 100% of the students met or exceeded (73%) this learning outcome.

The average SLO score for this program learning outcome shows that 88% of the students met or exceeded this program learning outcome.

Employers value what a student is able to do. This assessment result indicates that more effort needs to be made toward completing the tax forms.

4. **What changes were or will be implemented as a result of this assessment?**

To improve SLO 2 outcomes, more homework and in class exercises are planned for completion of tax forms. The assessment results for the completion of tax forms are based on exams and the completion of the payroll project. Having the students complete more homework assignments in this area should improve exam results.

Two of the eleven students (18%) in this class did not complete the payroll project. The assessment of this SLO is at the end of the project; therefore, non-completion adversely affects this student learning assessment result. The two students, who did not complete the project, however did complete the course. Numerous completion deadlines have already been scheduled into the project which has increased the success rate of completion. Direction and guidance is provided in class during this section of the project; as a result, 82% of the students exceeded this assessment assignment. Increased attention to the individual student while they are working on this assignment will be implemented.

5. **What were the results of these changes?**

Focusing on student learning outcomes have improved student learning over the past three years. Class work and exercises to support the learning outcomes are assigned and emphasized to increase student learning.

ACC 132	Exceeds	Meets	Minimally Meets	Does Not Meet
Spring 2007	55%	27%	9%	9%
Spring 2008	30%	40%	20%	10%
Spring 2009	67%	21%	3%	9%

Assessing the achievement of student learning outcomes has brought attention to the outcomes where additional attention and adjustments need to be made. This assessment added an additional perspective that the exam grade or ending course grade did not provide.

Program Assessment Rubric for ACC 132 Payroll Accounting Spring 2009

	Exceeds	Meets	Minimally Meets	Does not Meet
Student Learning Outcome				
Demonstrates and applies knowledge of payroll law to accurately record employee's pay in appropriate records, journals and ledgers.	64%	36%		
Applies knowledge of tax law to accurately complete appropriate federal and state forms and schedules.	64%	9%	9%	18%
Demonstrates knowledge of Hawaii's general excise and use tax laws to accurately complete appropriate tax forms.	73%	18%		
Program graduates are able to apply critical reasoning skills to identify and implement solutions to better address the challenges of work and life.		X		
Program graduates engage in effective, responsible and professional oral communications appropriate to specific audiences and purposes.			X	
Program graduates are able to write effectively to convey ideas that meet the needs of specific audiences and purposes.		X		
Program graduates are able to access, evaluate, use, and communicate information ethically and responsibly for personal, professional, and community benefit.			X	
Program graduates are able to synthesize and articulate information using appropriate mathematical methods to logically address real-life situations.		X		
Program graduates are able to express originality through a variety of forms.				X
Average SLO Score for the Course	67%	21%	3%	9%

Accounting Program Assessment 2008-09 Data Comparison Sheet (11/4/09)									
Demand Indicators									
No	New	No	Old	2004	2005	2006	2007	08-09	
1	New & Replacement Positions (State)	1	New & Replacement Positions (State)		C/P	C/P	283	266	
2	New & Replacement Positions (County Prorated)	2	New & Replacement Positions (County Prorated)		C/P	C/P	37	33	
3	No. of Majors	3	No. of Majors		64	55	67	76	
4	SSH Program Majors in Program Classes	4	SSH Program Majors in Program Classes		174	165	168	406	
5	SSH Non-Majors in Program Classes	5	SSH Non-Majors in Program Classes		378	378	336	750	
6	SSH in All Program Classes	6	SSH in All Program Classes		552	543	504	1156	
7	FTE Enrollment in Program Classes	7	FTE Enrollment in Program Classes		36.80	36.20	33.60	39.00	
8	Total Number of Classes Taught	8	Number of Sections Taught		9	8	7	22	
Efficiency Indicators									
No	New	No	Old	2004	2005	2006	2007	08-09	
9	Average Class Size	10	Average Class Size		20.44	22.63	24.00	17.50	
10	Fill Rate	11	Fill Rate		66.19	80.80	80.00	71%	
11	FTE BOR Appointed Faculty	12	FTE BOR Appointed Faculty		0	0	0	3	
12	Majors to FTE BOR Appointed Faculty	13	Majors/FTE BOR Appointed Faculty		0	0	22.33	25.2	
13	Majors to Analytic FTE Faculty	14	Majors / Analytic Faculty		35.56	34.38	47.86	34.00	
13a	Analytic FTE Faculty							2.2	
14	Overall Program Budget Allocation	15	Program Budget Allocation		C/P	C/P	C/P	C/P	
14a	General Funded Budget Allocation							C/P	
14b	Apecial/Federal Budget Allocation							C/P	
15	Cost per SSH	16	Cost per SSH		C/P	C/P	C.P	C/P	
16	No. of Low-Enrolled (<10) Classes	17	No. of Low-Enrolled (<10) Sections		0	0	0	5	
Effectiveness Indicators									
No	New	No	Old	2004	2005	2006	2007	08-09	
17	Successful Completion (Equivalent C or Higher)							70%	
18	Withdrawals (Grade = W)							22	
19	Persistence (Fall to Spring)	19	Persistence (Fall to Spring)		64.06	61.82	71.64	72%	
20	Unduplicated Degrees/Certificates Awarded							14	
20a	No. of Degrees Awarded	20a	No. of Degrees Earned		9	15	9	14	
20b	Certificates of Achievement Awarded	20b	No. of Certificates Earned		0	0	0	8	
20c	Academic Subject Certificates Awarded							0	
20d	Other Certificates Awarded							0	
21	Transfers to UH 4-yr	21	No. Transferring (to UHM, UHH, UHWO)		5	5	3	4	
21a	Transfer with degree from Program							4	
21b	Transfer without degree from Program							0	
Distance Education (Compleletley On-line Classes)									
22	No. of Distance Education Classes Taught							0	
23	Enrollment Distance Education Classes							0	
24	Fill Rate							0%	
25	Successful Completion (Equivalent C or Higher)							0%	
26	Withdrawals (Grade = W)							0	
27	Persistence (Fall to Spring Not Limited to Distance Education)								
				2004	2005	2006	2007	2007-08	
Perkins IV Core Indicators (2007-08)									
			<u>Campus Actual</u>						
		22	1P1 Academic Achievement		n/a	n/a	89.66		
28	1P1 Technical Skills Attainment	23	1P2 Vocational Achievement		n/a	n/a	90.00	100.00	Met
29	2P1 Completion	24	2P1 Completion		n/a	n/a	33.33	42.86	Met
30	3P1 Student Rention or Transfer							72.22	Met
31	4P1 Student Placement	25	3P1 Placement Employment/Education		n/a	n/a	77.78	90.00	Met
		26	3P2 Retention Employment		n/a	n/a	85.71		
32	5P1 Non Traditional Participation	27	4P1 Non Traditional Participation		n/a	n/a	39.39	19.48	Not Met
33	5P2 Nontraditional Completion	28	4P2 Non Traditional Completion		n/a	n/a	0.00	8.33	Not Met
			<u>State Standards</u>						
		22	1P1 Academic Achievement		81.81	81.92	81.87		
		23	1P2 Vocational Achievement		90.00	90.00	90.42		
		24	2P1 Completion		36.00	37.33	38.17		
		25	3P1 Placement Employment/Education		71.00	71.72	71.07		
		26	3P2 Retention Employment		90.00	92.00	92.00		
		27	4P1 Non Traditional Participation		14.81	14.60	14.60		
		28	4P2 Non Traditional Completion		12.86	12.73	12.19		

